

# SIKKIM



## GOVERNMENT

## GAZETTE

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Friday 10<sup>th</sup> February, 2023**

**No. 79**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 07/2022-Rate/GST/SIKKIM**

**Date: 13<sup>th</sup> July, 2022**

### NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Finance Department, No. 2/2017-Statel Tax (Rate), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification,

(A) in the Schedule,-

- (i) against S. Nos. 9 and 22, in column (3), for the portion beginning with the words "other than those put up in" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
- (ii) against S. No. 26, for the entry in column (3), the entry "Curd, Lassi, Butter milk, other than pre-packaged and labelled" shall be substituted;
- (iii) against S. Nos. 27, 29, 30B, 45, 46A, in column (3), for the portion beginning with the words "other than those put up in" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
- (iv) against S. No. 46B, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
- (v) against S. Nos. 65, 66, 67, 68, 69, 70, 71, 72, 73, 74 and 75, in column (3), for the portion beginning with "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;

- (vi) against S. Nos. 77 and 78, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words "other than pre-packaged and labelled" shall be substituted;
- (vii) against S. No. 94, for the entry in column (3), the entry" (i) Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled.; (ii) Khandsari Sugar, other than pre-packaged and labelled" shall be substituted;
- (viii) against S. No. 95, in column (3), after the word "Murki", the words and symbols "other than pre-packaged and labelled" shall be inserted;
- (ix) against S. No. 97A, in column (3), for the portion beginning with the words "other than those put up" and ending with the words "as specified in the ANNEXURE I]", the words "other than pre-packaged and labelled" shall be substituted;
- (x) against S. No. 99, in column (3), the word "purified, "shall be omitted;
- (xi) against S. No. 108, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words "other than pre-packaged and labelled" shall be substituted;
- (xiii) S. Nos. 118 and 122 and the entries relating thereto shall be omitted;
- (xiv) against S. No. 132A, in column (3), for the portion beginning with the words "other than those put up" and ending with the words "as in the ANNEXURE I]", the words "other than pre-packaged and labelled" shall be substituted;
- (xv) S.No. 141 and the entries relating thereto shall be omitted;
- (B) after the Schedule, in the Explanation, for clause (ii), the following clause shall be substituted, namely:-
  - "(ii) The expression 'pre-packaged and labelled' means a 'pre-packaged commodity' as defined in clauses (i) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made there under."

2. This notification shall come into force on the 18<sup>th</sup> day of July, 2022.

**F. No. GOS/2009-2010/16-1C (9) VOL-II]**

**Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department**